

Wayland Mission Statement

Wayland Baptist University exists to educate students in an academically challenging, learning-focused, and distinctively Christian environment for professional success, and service to God and humankind.

Contact Information

Course: ACCT 3306 VC01 – Intermediate Accounting II

Campus: WBUonline

Term/Session: Fall 2025 Term 2

Instructor: Dr George L. Valentine

Office Phone Number/Cell #: 806-291-1029

WBU Email Address: valentineg@wbu.edu

Office Hours, Building, and Location: TBD

Class Meeting Time and Location: Online

Catalog Description:

Pensions and leases, paid-in capital, retained earnings, correction of errors: statements from incomplete data, financial statements, reporting price changes, financial statement analysis, and measurements of liquidity and profitability.

Prerequisite:

ACCT 3305

Textbook Information

Required Textbook(s) and/or Required Materials:

BOOK	AUTHOR	VER	YEAR	PUBLISHER	ISBN#
<u>Intermediate Accounting with Cengage Now</u>	Wahlen/Jones Pagach	4 th	2024	Cengage	9780-35790-5777

Chapters 12 – 23

If this is an UNDERGRAD class the textbook for this course is part of the **Pioneer Academic Access Program**. You will have access to an eBook and interactive learning material on the first day of class through your Blackboard course site. If the course requires a physical book you can order at bookstore.wbu.edu. The cost of all your materials are billed to your student account at \$26.00 per credit hour. You can choose to opt-out, however if you do you will lose access to **all classes/materials** and have to source through third party vendors. You will be notified via email with access instructions and additional information. If you are in a GRADUATE class you will have an Automatic eBook which is billed directly to your student account or a physical book that can be purchased at bookstore.wbu.edu. If

you do not wish to participate in the Automatic eBook program, you will have the first week of class to opt-out of the program (additional details will be outlined in your email instructions).

Optional Materials: Financial Calculator

Course Outcome Competencies:

- Apply acceptable accounting measurement and disclosure practices to intangibles, investments, long term receivables, bonds and long-term liabilities, contributed capital, income taxes, changes in accounting principles, and correction of errors.
- Discuss the theory and concepts underlying contemporary revenue-recognition practices.
- Classify leases for accounting purposes from the perspectives of both lessees and lessors.
- Identify and compute the five primary components of net periodic pension cost.

Attendance Requirements

WBUonline

Students are expected to participate in all required instructional activities in their courses. Online courses are no different in this regard; however, participation must be defined in a different manner. Student “attendance” in an online course is defined as active participation in the course as described in the course syllabus. Instructors in online courses are responsible for providing students with clear instructions for how they are required to participate in the course. Additionally, instructors are responsible for incorporating specific instructional activities within their course and will, at a minimum, have weekly mechanisms for documenting student participation. These mechanisms may include, but are not limited to, participating in a weekly discussion board, submitting/completing assignments in Blackboard, or communicating with the instructor. Students aware of necessary absences must inform the professor with as much advance notice as possible in order to make appropriate arrangements. Any student absent 25 percent or more of the online course, i.e., non-participatory during 2 or more weeks of an 8-week session, may receive an F for that course. Instructors may also file a Report of Unsatisfactory Progress for students with excessive non-participation. Any student who has not actively participated in an online class prior to the census date for any given session is considered a “no-show” and will be administratively withdrawn from the class without record. To be counted as actively participating, it is not sufficient to log in and view the course. The student must be submitting work as described in the course syllabus. Additional attendance and participation policies for each course, as defined by the instructor in the course syllabus, are considered a part of the university’s attendance policy.

University Policies

Academic Integrity:

[Link to Statement on Academic Integrity](#)

Artificial Intelligence: Generative AI tools permitted in specific context and with proper citations.

- i. Students are allowed to use, reference, or incorporate generative AI tools into specific assignments for this course. When used, students must properly cite the generative AI tool in their submitted work.
- ii. While there is no true substitute for direct help and instruction for your

instructor, students may be allowed to use generative AI tools to provide further explanations of course content, readings, and other assignments. Any use of generative AI tools to help further explain or translate content must be properly referenced and cited.

- iii. Specific parameters for generative AI usage are provided by the instructor.
- iv. Any use of generative AI tools outside of the approved instructor parameters will be considered a form of plagiarism and academic dishonesty.

Disability Statement: In compliance with the Americans with Disabilities Act of 1990 (ADA), it is the policy of Wayland Baptist University that no otherwise qualified person with a disability be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational program or activity in the university. The Disability Services Coordinator and Academic Coach serves as the coordinator of students with disabilities and must be contacted concerning accommodation requests. Office: (806) 291-1057. Documentation of a disability must accompany any request for accommodations.

Course Requirements and Grading Criteria

Grade Distribution:

HOMEWORK:

Homework will consist of the assigned problems and exercises. All homework assignments will be completed in Cengage NOW and submitted by the due date established in Cengage NOW. Late homework papers will be accepted with a late penalty unless prior arrangements have been made and approved with the instructor.

PRE AND POST QUIZZES:

There will be weekly quizzes throughout the term. You are allowed to take a pre-quiz once and post-quiz **TWO** times. There will be a late penalty for any assignment turned in after the due date. A few quiz grades may be dropped in the final grade calculation.

TESTING:

There will be four timed exams will be given. The test format will generally be that of (1) objective questions (i.e., multiple choice) and (2) problem questions. Make-up exams will **not** be given unless prior arrangements have been made and approved with the instructor.

The semester grade will be determined by the following distribution:

1. Tests (4)	60%
2. Post-Chapter Quizzes	15%
3. Pre-Chapter Quizzes	10%
4. Homework/Participation	<u>15%</u>
Total	<u>100%</u>

The University has a standard grade scale:

A = 90-100, B = 80-89, C = 70-79, D = 60-69, F = below 60, W = Withdrawal, WP = withdrew passing, WF = withdrew failing, I = incomplete. An incomplete may be given within the last two weeks of a long term, within the last week of an 8-week session, or within the last two days of a microterm to a student who is

passing, but has not completed a term paper, examination, or other required work for reasons beyond the student's control. A grade of "incomplete" is changed if the work required is completed prior to the last day of the next long 16-week term or 8-week session, unless the instructor designates an earlier date for completion. If the work is not completed by the appropriate date, the I is converted to an F. <<Fill in specific requirements of the course including the criteria utilized to assess student performance and the weight of each. A variety of means to evaluate student performance should be used and grading criteria should conform to the grading system in the catalog.>>

Student Grade Appeals: Students shall have protection through orderly procedures against prejudices or capricious academic evaluation. A student who believes that he or she has not been held to realistic academic standards, just evaluation procedures, or appropriate grading, may appeal the final grade given in the course by using the student grade appeal process described in the Academic Catalog. Appeals may not be made for advanced placement examinations or course bypass examinations. Appeals are limited to the final course grade, which may be upheld, raised, or lowered at any stage of the appeal process. Any recommendation to lower a course grade must be submitted through the Vice President of Academic Affairs to the Faculty Assembly Grade Appeals Committee for review and approval. The Faculty Assembly Grade Appeals Committee may instruct that the course grade be upheld, raised, or lowered to a more proper evaluation.

Tentative Schedule

Grade Distribution:

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<<Calendar, Topics, and Assignments. Instructor should include a schedule indicating the dates the class will meet, topics to be covered, requirements, and approximate date for fulfilling each requirement. This is generally incorporated into the course calendar.>>

Tentative Schedule

See Attached Spreadsheet

Additional Information

None

Wayland Baptist University
Acct 3306 Intermediate Accounting II
Tentative Schedule Fall 2025 Term 2

<u>Week</u>	<u>Due Date</u>	<u>Chapter</u>	<u>Assignments</u>
Week 1	10/18/2025	12 13	
Week 2	10/25/2025	14	Exam #1
Week 3	11/1/2025	15 16	
Week 4	11/08/25	17	Exam #2
Week 5	11/15/2025	18	
Week 6	11/22/2025	19	Exam #3
Week 7	12/6/2025	20 21	
Week 8	12/13/2025	22	Exam #4

